

EXHIBIT C

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November 2, 2012

Winston & Strawn LLP
200 Park Avenue
New York, New York 10166-4193
Attn: John Roesser, Esq.

Re: *In re Exeter Holding, Ltd.*, Ch. 11 Case No.: 11-77954-ast

Dear Mr. Roesser:

This is in response to your letter dated October 26, 2012 which we did not receive by regular mail until after Hurricane Sandy. Although your letter indicates that it was sent via electronic mail and US Mail, we did not receive your letter via e-mail. We have forwarded a copy of your letter to both Rothbard and Sinchuk LLP and to the Debtor by regular mail which will take several days until a formal response can be prepared.

Your letter was written after your accountants had the opportunity to go to the Debtor's office and after the hard drive had been copied. While there may have been difficulties in coordinating dates that worked for all parties, those concerns are in the past and we must move forward in resolving any outstanding requests. Because the Committee was unwilling to advance funds to pay a forensic accountant, the Debtor was required to make a request to its DIP lender to draw down additional funds. This request took several days and as soon as we received the check, it was immediately deposited into this firm's escrow account. We are still waiting for the check to clear and as soon as it does, a check will be forwarded to the forensic accountant for his services.

As you referenced in your letter, Ms. Haltman has retained Marc Pergament, Esq. as her personal attorney. His office (as is the Debtor's) is located on Long Island, which was significantly affected by Hurricane Sandy. Without telephone or internet service, it has been impossible to timely coordinate all parties. Once power is restored to the Debtor, we will work together to schedule a Preservation Deposition, ascertain whether or not Mr. Pergament will move for a protective order as to the American Express Statements, and address any other concerns raised in your letter. At this juncture, it is impossible to schedule a Preservation Deposition for November

5, 2012.

Lastly, we have made additional requests for the missing pages of the SBLI and Chase bank statements. Chase Bank statements for January 2009, February 2009 and March 2009 were forwarded by overnight mail to your office on September 10, 2012 as was October 2011. We will follow up as to the October 2010 statement. The statements are each six (6) pages and pages 1 through 6 were sent for January through March 2009. It is unclear what pages would be missing. With respect to the outstanding federal and state tax returns, we have made several requests to Rothbard and Sinchuk LLP, the Debtor's accountants. I am enclosing copies of those letters together with a letter dated September 21, 2012 from Mr. Rothbard advising that they have provided copies of all the other tax returns. I have made one more request that they provide the tax returns that you list as still outstanding as well as any additional work papers.

By letter dated October 15, 2012, I forwarded to you accountants "work papers" for 2010 and 2011 consisting of adjusting journal entries. After speaking with both the accountant and Mr. May, the Debtor's prior counsel, any work papers from 2006-2009 were provided to both counsel for the Lawrences and counsel for Ms. Whitney. The accountant has advised me that these are the only "work papers" that they have and that they do not have any handwritten work papers, just Quickbook entries. I have made one last additional request for any other work papers and I am awaiting a response. I will forward to you any information as soon as it becomes available.

Very truly yours,

S/ Deborah Dobbin

Deborah Dobbin

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